

QUARTERLY FINANCIAL STATEMENT CERTIFICATION

In accordance with the requirements of the *Trial Court Financial Policies and Procedures Manual* (FIN 1.02, Section 6.2.2(c); FIN 4.02, Section 6.3.2; and FIN 5.01, Section 6.72(2)) and to the best of my knowledge, I certify that the attached statements fairly present in all material respects the financial condition of the court for the periods presented.



Signature of Presiding Judge or Court Executive

04/15/2025

Date

Mendocino

Court

2024-25 Q3

Fiscal Year and Ending Quarter

QUARTERLY FINANCIAL STATEMENT FOOTNOTES

Mendocino

Court

2024-25 Q3

Fiscal Year and Ending Quarter

FOOTNOTES

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QUARTERLY FINANCIAL STATEMENT
Authorized/Filled Positions

Mendocino

Court

2024-25 Q3

Fiscal Year and Ending Quarter

	Total Authorized Positions (FTEs) ¹ Optional	Positions (FTEs) Filled			
		1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Court Employee Positions	53.70	53.70	53.70	52.40	

¹ Total Authorized Positions should reflect the amount submitted on the court's Schedule 7A for the reporting fiscal year.

Superior Court of California, County of Mendocino
Trial Court Operations Fund
Balance Sheet
(Unaudited)

For the month ended March									
Fiscal Year 2024/25								2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Total Funds (Info. Purposes Only)
	General	Special Revenue		Capital Project	Debt Service				
		Non-Grant	Grant						
ASSETS									
Operations	\$ (309,183)	\$ 332,554	\$ (46,393)				\$ 17,702	\$ (5,319)	\$ (95,942)
Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Jury									
Revolving									
Other									
Distribution							\$ (382,520)	\$ (382,520)	\$ (547,448)
Civil Filing Fees							\$ (6,608)	\$ (6,608)	\$ (13,974)
Trust							\$ (54,020)	\$ (54,020)	\$ (130,290)
Credit Card									
Cash on Hand	\$ 3,850							\$ 3,850	\$ 3,850
Cash with County							\$ 0	\$ 0	\$ 0
Cash Outside of the JCC									
Cash Held with the JCC									
Cash Equivalents	\$ 1,953,837						\$ 1,951,800	\$ 3,905,637	\$ 3,298,300
Total Cash and Cash Equivalents	\$ 1,648,504	\$ 332,554	\$ (46,393)				\$ 1,526,354	\$ 3,461,020	\$ 2,514,496
Short-Term Investment									
Investments									
Total Investments									
Accrued Revenue	\$ 0	\$ 0						\$ 0	\$ 0
Accounts Receivable - General	\$ 0							\$ 0	\$ 0
Dishonored Checks									
Due From Employee	\$ 0							\$ 0	\$ 0
Civil Jury Fees									
Trust									
Due From Other Funds	\$ 0							\$ 0	\$ 0
Due From Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
Due From Other Courts									
Due From State	\$ 725	\$ 0	\$ 9,436					\$ 10,161	\$ 208,635
Trust Due To/From							\$ 4,131	\$ 4,131	\$ 2,107
Distribution Due To/From							\$ 5,307	\$ 5,307	\$ 0
Civil Filing Fee Due To/From							\$ 41,016	\$ 41,016	\$ 13,662
General Due To/From	\$ 9,763	\$ 35,877						\$ 45,641	\$ 50,873
Total Receivables	\$ 10,488	\$ 35,877	\$ 9,436				\$ 50,454	\$ 106,256	\$ 275,276
Prepaid Expenses - General	\$ 0							\$ 0	\$ 0
Salary and Travel Advances									
Counties									
Total Prepaid Expenses	\$ 0							\$ 0	\$ 0
Other Assets									
Total Other Assets									
Total Assets	\$ 1,658,992	\$ 368,432	\$ (36,957)				\$ 1,576,809	\$ 3,567,276	\$ 2,789,772
LIABILITIES AND FUND BALANCES									
Accrued Liabilities	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Accounts Payable - General	\$ 6,214	\$ 0	\$ 0				\$ 0	\$ 6,214	\$ 0
Due to Other Funds	\$ 2	\$ 5,305	\$ 0				\$ 90,788	\$ 96,095	\$ 66,641
Due to Other Courts	\$ 0							\$ 0	\$ 0
Due to State	\$ 88,379	\$ 69						\$ 88,448	\$ 0
TC145 Liability								\$ 47,897	\$ 15,109
Due to Other Governments	\$ 0	\$ 0						\$ 0	\$ 0
AB145 Due to Other Government Agency							\$ 0	\$ 0	\$ 0
Due to Other Public Agencies									
Sales and Use Tax	\$ 0							\$ 0	\$ 0
Interest							\$ 6,537	\$ 6,537	\$ 6,510
Miscellaneous Accts. Pay. and Accrued Liab.									
Total Accounts Payable and Accrued Liab.	\$ 94,595	\$ 5,374	\$ 0				\$ 145,222	\$ 245,191	\$ 88,261
Civil									
Criminal							\$ 401,429	\$ 401,429	\$ 178,357
Unreconciled - Civil and Criminal							\$ 984,519	\$ 984,519	\$ 728,813
Trust Held Outside of the JCC									
Trust Interest Payable							\$ 0	\$ 0	\$ 0
Miscellaneous Trust							\$ 40,180	\$ 40,180	\$ 13,315
Total Trust Deposits							\$ 1,426,127	\$ 1,426,127	\$ 920,484
Accrued Payroll	\$ 0	\$ 0	\$ 0					\$ 0	\$ 0
Benefits Payable	\$ (8,023)							\$ (8,023)	\$ (24,770)
Deferred Compensation Payable	\$ 8,187							\$ 8,187	\$ 3,434
Deductions Payable	\$ 165,242							\$ 165,242	\$ 80,056
Payroll Clearing	\$ (2,127)							\$ (2,127)	\$ 0
Total Payroll Liabilities	\$ 163,279	\$ 0	\$ 0					\$ 163,279	\$ 58,721
Revenue Collected in Advance									
Liabilities For Deposits	\$ 9,198		\$ 7,956				\$ 5,405	\$ 22,559	\$ 18,773
Jury Fees - Non-Interest							\$ 0	\$ 0	\$ 31
Fees - Partial Payment & Overpayment							\$ 54	\$ 54	
Uncleared Collections									
Other Miscellaneous Liabilities	\$ 0							\$ 0	\$ 0
Total Other Liabilities	\$ 9,198		\$ 7,956				\$ 5,459	\$ 22,613	\$ 18,804
Total Liabilities	\$ 267,072	\$ 5,374	\$ 7,956				\$ 1,576,809	\$ 1,857,211	\$ 1,086,270
Total Fund Balance	\$ 1,391,921	\$ 363,057	\$ (44,913)					\$ 1,710,065	\$ 1,703,502
Total Liabilities and Fund Balance	\$ 1,658,992	\$ 368,432	\$ (36,957)				\$ 1,576,809	\$ 3,567,276	\$ 2,789,772

Superior Court of California, County of Mendocino
Trial Court Operations Fund
Statement of Revenues, Expenditures and Changes in Fund Balances
(Unaudited)

For the month ended March											
Fiscal Year 2024/25										2023/24	
	Governmental Funds					Proprietary Funds	Fiduciary Funds	Total Funds (Info. Purposes Only)	Current Budget (Annual)	Total Funds (Info. Purposes Only)	Final Budget (Annual)
	General	Special Revenue Non-Grant	Grant	Capital Projects	Debt Service						
REVENUES											
State Financing Sources											
Trial Court Trust Fund	\$ 6,203,321	\$ 18,046						\$ 6,221,367	\$ 7,635,551	\$ 5,963,505	\$ 7,575,555
Improvement and Modernization Fund									\$ 11,489		\$ 11,138
Judges' Compensation (0150019)											
Court Interpreter (0150037)	\$ 131,725							\$ 131,725	\$ 496,370	\$ 336,752	\$ 449,213
Civil Coordination Reimbursement (0150091)											
MOU Reimbursements (0150010 and General)	\$ 161,052							\$ 161,052	\$ 426,374	\$ 242,707	\$ 314,968
Other Miscellaneous	\$ 311,771	\$ 200,000						\$ 511,771	\$ 511,771	\$ 732,663	\$ 732,662
	\$ 6,807,669	\$ 218,046						\$ 7,025,915	\$ 9,081,555	\$ 7,275,626	\$ 9,083,536
Grants											
AB 1058 Commissioner/Facilitator			\$ 162,572					\$ 162,572	\$ 261,183	\$ 214,507	\$ 261,183
Other Judicial Council Grants			\$ 0					\$ 0	\$ 23,093	\$ 0	\$ 20,111
Non-Judicial Council Grants			\$ 49,984					\$ 49,984	\$ 120,000	\$ 52,652	\$ 120,000
			\$ 212,556					\$ 212,556	\$ 404,276	\$ 267,160	\$ 401,294
Other Financing Sources											
Interest Income	\$ 115,276	\$ 17,303						\$ 132,579	\$ 150,590	\$ 154,025	\$ 133,800
Investment Income											
Donations											
Local Fees	\$ 30,304	\$ 22,901						\$ 53,206	\$ 273,120	\$ 56,841	\$ 110,800
Non-Fee Revenues	\$ 1,418							\$ 1,418	\$ 2,500	\$ 11,001	\$ 2,614
Enhanced Collections		\$ 175,498						\$ 175,498	\$ 328,318	\$ 132,515	\$ 269,255
Escheatment											\$ 1,000
Prior Year Revenue	\$ 750							\$ 750		\$ 8,046	\$ 3,335
County Program - Restricted		\$ 590						\$ 590	\$ 156,032	\$ 66,299	\$ 262,230
Reimbursement Other											
Sale of Fixed Assets											
Other Miscellaneous	\$ 1,207							\$ 1,207	\$ 200	\$ 53	\$ 15
	\$ 148,955	\$ 216,293						\$ 365,248	\$ 910,760	\$ 428,780	\$ 783,049
Total Revenues	\$ 6,956,824	\$ 434,339	\$ 212,556					\$ 7,603,719	\$ 10,396,591	\$ 7,971,566	\$ 10,267,879
EXPENDITURES											
Personnel Services											
Salaries - Permanent	\$ 2,773,340	\$ 107,451	\$ 100,102					\$ 2,980,893	\$ 4,576,704	\$ 3,109,335	\$ 4,653,088
Temp Help											
Overtime	\$ 7,955							\$ 7,955		\$ 2,030	
Staff Benefits	\$ 1,988,135	\$ 73,731	\$ 59,568					\$ 2,121,434	\$ 3,336,274	\$ 2,071,569	\$ 2,982,406
	\$ 4,769,430	\$ 181,182	\$ 159,671					\$ 5,110,282	\$ 7,912,978	\$ 5,182,934	\$ 7,635,494
Operating Expenses and Equipment											
General Expense	\$ 122,965	\$ 1,352	\$ 3,032					\$ 127,349	\$ 358,018	\$ 137,491	\$ 205,374
Printing	\$ 24,870							\$ 24,870	\$ 48,000	\$ 24,619	\$ 60,064
Telecommunications	\$ 46,051							\$ 46,051	\$ 60,900	\$ 37,242	\$ 56,900
Postage	\$ 42,994	\$ 7,641						\$ 50,635	\$ 24,200	\$ 11,099	\$ 39,100
Insurance	\$ 293							\$ 293	\$ 350	\$ 137	\$ 250
In-State Travel	\$ 3,221	\$ 108	\$ 2,104					\$ 5,433	\$ 5,961	\$ 3,222	\$ 2,348
Out-of-State Travel	\$ 1,096							\$ 1,096			
Training	\$ 27,200		\$ 1,370					\$ 28,570	\$ 3,370	\$ 2,890	\$ 1,175
Security Services										\$ 2,031	
Facility Operations	\$ 76,696							\$ 76,696	\$ 102,083	\$ 62,191	\$ 94,345
Utilities											
Contracted Services	\$ 587,123	\$ 261,893	\$ 67,990					\$ 917,005	\$ 1,036,347	\$ 1,011,388	\$ 1,512,753
Consulting and Professional Services	\$ 20,070							\$ 20,070	\$ 30,000	\$ 30,385	\$ 25,000
Information Technology	\$ 285,397	\$ 2,662						\$ 288,059	\$ 499,823	\$ 409,809	\$ 480,145
Major Equipment	\$ 154,066							\$ 154,066	\$ 148,202		\$ 21,000
Other Items of Expense	\$ 464							\$ 464	\$ 1,540	\$ 559	\$ 1,392
	\$ 1,392,506	\$ 273,656	\$ 74,496					\$ 1,740,658	\$ 2,318,794	\$ 1,733,062	\$ 2,499,846
Special Items of Expense											
Grand Jury											
Jury Costs	\$ 22,881							\$ 22,881	\$ 32,000	\$ 20,518	\$ 23,000
Judgements, Settlements and Claims											
Debt Service											
Other											
Capital Costs											
Internal Cost Recovery	\$ (23,302)		\$ 23,302					\$ 0	\$ 57,610	\$ 0	\$ 47,930
Prior Year Expense Adjustment										\$ 0	
	\$ (421)		\$ 23,302					\$ 22,881	\$ 89,610	\$ 20,518	\$ 70,930
Total Expenditures	\$ 6,161,515	\$ 454,838	\$ 257,469					\$ 6,873,821	\$ 10,321,382	\$ 6,936,514	\$ 10,206,270
Excess (Deficit) of Revenues Over Expenditures	\$ 795,309	\$ (20,499)	\$ (44,913)					\$ 729,898	\$ 75,209	\$ 1,035,052	\$ 61,609
Operating Transfers In (Out)	\$ 0		\$ 0					\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance (Deficit)											
Beginning Balance (Deficit)	\$ 596,612	\$ 383,556	\$ 0					\$ 980,168	\$ 980,168	\$ 668,449	\$ 668,449
Ending Balance (Deficit)	\$ 1,391,921	\$ 363,057	\$ (44,913)					\$ 1,710,065	\$ 1,055,377	\$ 1,703,502	\$ 730,058

Superior Court of California, County of Mendocino
Trial Court Operations Fund
Statement of Program Expenditures
(Unaudited)

For the month ended March										
	Fiscal Year 2024/25								2023/24	
	Personnel Services	Operating Expenses and Equipment	Special Items of Expense	Capital Costs	Internal Cost Recovery	Prior Year Expense Adjustment	Total Actual Expense	Current Budget (Annual)	Total Actual Expense	Final Budget (Annual)
PROGRAM EXPENDITURES:										
Judges & Courtroom Support	\$ 793,955	\$ 627,941			\$ 0		\$ 1,421,895	\$ 2,031,156	\$ 1,405,170	\$ 1,877,715
Traffic & Other Infractions	\$ 253,846	\$ 659					\$ 254,506	\$ 339,893	\$ 258,351	\$ 325,836
Other Criminal Cases	\$ 729,721	\$ 21,649					\$ 751,370	\$ 1,313,841	\$ 786,221	\$ 1,312,326
Civil	\$ 561,691	\$ 3,806					\$ 565,497	\$ 735,548	\$ 564,162	\$ 708,862
Family & Children Services	\$ 530,689	\$ 169,197			\$ 0		\$ 699,886	\$ 1,089,306	\$ 622,981	\$ 1,049,871
Probate, Guardianship & Mental Health Services		\$ 400					\$ 400	\$ 1,250	\$ 948	\$ 300
Juvenile Dependency Services								\$ 176,522	\$ 16,531	\$ 166,560
Juvenile Delinquency Services										
Other Court Operations	\$ 657,702	\$ 182,582					\$ 840,284	\$ 1,330,885	\$ 881,871	\$ 1,249,621
Court Interpreters	\$ 64,758	\$ 264,063					\$ 328,821	\$ 405,866	\$ 515,640	\$ 633,000
Jury Services	\$ 79,702	\$ 70,849	\$ 22,881				\$ 173,432	\$ 205,391	\$ 132,709	\$ 193,163
Security	\$ 38,253	\$ 120					\$ 38,373	\$ 69,946	\$ 46,273	\$ 79,387
Trial Court Operations Program	\$ 3,710,318	\$ 1,341,266	\$ 22,881		\$ 0		\$ 5,074,465	\$ 7,699,604	\$ 5,230,856	\$ 7,596,641
Enhanced Collections	\$ 175,202	\$ 70,322					\$ 245,524	\$ 328,319	\$ 189,592	\$ 475,623
Other Non-Court Operations										
Non-Court Operations Program	\$ 175,202	\$ 70,322					\$ 245,524	\$ 328,319	\$ 189,592	\$ 475,623
Executive Office	\$ 394,025	\$ 2,767					\$ 396,792	\$ 530,229	\$ 293,033	\$ 493,708
Fiscal Services	\$ 304,792	\$ 15,136					\$ 319,928	\$ 527,308	\$ 326,132	\$ 477,389
Human Resources		\$ 18,151					\$ 18,151	\$ 35,640	\$ 19,986	\$ 26,017
Business & Facilities Services		\$ 22,439					\$ 22,439	\$ 39,548	\$ 19,460	\$ 29,116
Information Technology	\$ 525,946	\$ 270,577					\$ 796,522	\$ 1,160,734	\$ 857,453	\$ 1,107,776
Court Administration Program	\$ 1,224,762	\$ 329,070					\$ 1,553,832	\$ 2,293,459	\$ 1,516,065	\$ 2,134,006
Expenditures Not Distributed or Posted to a Program										
Prior Year Adjustments Not Posted to a Program										
Total	\$ 5,110,282	\$ 1,740,658	\$ 22,881		\$ 0		\$ 6,873,821	\$ 10,321,382	\$ 6,936,514	\$ 10,206,270